

State Board of Equalization

OPERATIONS MEMO

For Public Release

No. : 1153

Date: March 3, 2008

SUBJECT: New District Taxes Effective April 1, 2008

I. GENERAL

In November 2007, voters in their respective areas throughout California approved four new district taxes. These new district taxes are effective on April 1, 2008.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information in the table below when referring to the changes.

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Selma (Fresno County)	City of Selma Public Safety Transactions and Use Tax (SLMA)	0.50%	168	4-1-08
	FCZA/FCTA/FCPL/SLMA multiple	1.225%	169*	
City of Delano (Kern County)	City of Delano Transactions and Use Tax (DLNO)	1.00%	170	4-1-08
City of Hollister (San Benito County)	City of Hollister Transactions and Use Tax (HLST)	1.00%	171	4-1-08
City of Ceres (Stanislaus County)	City of Ceres Public Safety Transactions and Use Tax (CRPS)	0.50%	172	4-1-08
	STCL/CRPS multiple	0.625%	173*	

* This add-on code is used for registrations of locations in the district tax area effective on or after 4-1-08.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization's (BOE) website, www.boe.ca.gov, and available by calling the BOE's Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

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